

NAME: _____

TAXABLE YEAR ENDED: _____

ADDITIONAL INFORMATION NEEDED FOR:

FEDERAL LAW ENFORCEMENT AGENTS:

Expenses incurred but not reimbursed, not eligible for reimbursement or not provided by your employer for the following:

For residents of a different city /state than their duty station: Enter the number of days worked out of your work city/state	
Oversized clothing such as business suits and shirts /blouses that are not adaptable for general wear. Do not include ties, dress shoes ,regular sized clothing and other items that can be worn outside of the job.	
Maintenance and care of qualified special clothing as explained above and/or equipment repaired as direct result of duties.	
Equipment such as cameras, recorders and other technical apparatus that was used for the job and could not be reimbursed by your agency .	
Firearms and accessories such as weapon purchases or repairs, ammunition, belts ,holsters, grips, cuffs, briefcase, etc.	
Expenses related to business use of personal auto including firearm range travel. (include mileage plus toll) (keep a mileage log for the travel)	
Outside phone calls, cell phone & beepers only if one is not provided by employer . include business use % of the amount provided.	
Professional liability insurance	
Business meals with police & other agency officials. (indicate the purpose of the meeting and the individual's name on the retained receipt).	
Memberships & professional dues	
Security for weapons such as a gun safe, locks, etc.	
Testimonial dinner & law enforcement functions.	
Computer equipment, software, accessories include business use % of the amount provided.	
Internet access costs include business use % of the amount provided.	
Purchases of magazines ,periodicals, books and information related to crime prevention and law compliance	
Expenditures to individuals for information regarding assignments (including gifts, official trinkets, etc.). Deductible gifts are limited to \$25 per recipient. Keep receipts and a log of who received the gifts.	
Expenditures to maintain physical fitness requirement by employer while out-of-town.	
Training-Special training for self -defense such as hand -to- hand combat and martial art, etc.	
TOTAL DEDUCTIBLE EXPENSES	

We recommend retaining documentation for the above expenses for 3 full calendar year